IN THE CLAIMS:

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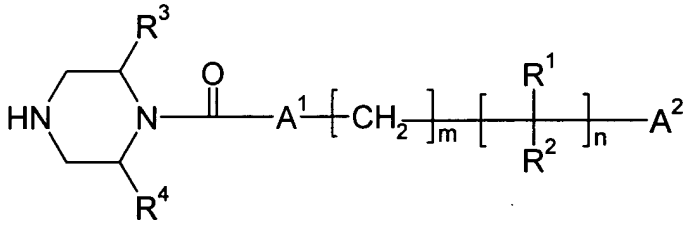
1. (Currently Amended) A compound of formula (I):



(I)

wherein

R^1 and R^2 are independently selected from the group consisting of hydrogen, alkyl, cycloalkyl, aryl and aralkyl, or R^1 and R^2, together with the carbon atom to which they are attached, form an unsubstituted 3- to 8-membered carbocyclic ring or a 3 to 8 membered carbocyclic ring which is substituted with alkyl;

R^3 and R^4 are independently selected from the group consisting of hydrogen, alkyl, cycloalkyl, aryl and aralkyl;

A^1 is oxygen or sulfur, wherein in case A^1 is oxygen and A^2 is unsubstituted phenyl one of R^1, R^2, R^3 and R^4 is not hydrogen;

A^2 is ~~unsubstituted aryl, unsubstituted heteroaryl or~~ unsubstituted cycloalkyl or ~~aryl, heteroaryl or~~ cycloalkyl ~~each~~ substituted with at least one substituent independently selected from the group consisting of halogen, alkyl, cycloalkyl, aryl, aralkyl, alkoxy, aralkoxy, aryloxy, hydroxy, cyano, nitro, amino, alkoxycarbonyl, cycloalkoxycarbonyl, aryloxycarbonyl, aralkoxycarbonyl, heteroaryloxycarbonyl, carbamoyl, cycloalkoxy,

alkylsulfonyloxy, arylsulfonyloxy, carbamoyloxy, heteroarylalkoxy, alkenyloxy, tetrahydrofuranylalkoxy, alkynyloxy and cycloalkylalkoxy,

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or aryl substituted with at least one substituent selected from the group consisting of halogen, alkyl, cycloalkyl, aryl, aralkyl, alkoxy, aralkoxy, aryloxy, hydroxy, cyano, amino, alkoxycarbonyl, cycloalkoxycarbonyl, aryloxycarbonyl, aralkoxycarbonyl, heteroaryloxycarbonyl, carbamoyl, cycloalkoxy, alkylsulfonyloxy, arylsulfonyloxy, carbamoyloxy, heteroarylalkoxy, alkenyloxy, tetrahydrofuranylalkoxy, alkynyloxy and cycloalkylalkoxy, ~~or~~

wherein the substituents of the substituted cycloalkyl and substituted aryl which are said alkyl, said cycloalkyl, said aryl, said aralkyl, said alkoxy, said aralkoxy, said aryloxy, said alkoxycarbonyl, said cycloalkoxycarbonyl, said aryloxycarbonyl, said aralkoxycarbonyl, said heteroaryloxycarbonyl, said cycloalkoxy, said alkylsulfonyloxy, said arylsulfonyloxy, said heteroarylalkoxy, said alkenyloxy, said tetrahydrofuranylalkoxy, said alkynyloxy and said cycloalkylalkoxy are optionally substituted with ~~between~~ from one ~~and~~to three substituents independently selected from the group consisting of alkyl, alkoxy, halogen, nitro, oxo, trifluoromethyl, alkoxy substituted with ~~between~~from one ~~and~~to three halogen, thiophenyl, unsubstituted aryl, amino, alkylcarbonyl and unsubstituted aryloxy,

or two substituents of aryl, ~~heteroaryl~~ or cycloalkyl which are optionally substituted with at least one substituent independently selected from the group consisting of alkyl, alkoxy and halogen form, together with the carbon atoms to which they are attached, an unsubstituted 5- to 7-membered carbocyclic ring or a substituted 5- to 7-membered carbocyclic ring with at least one substituent independently selected from the group consisting of alkyl, alkoxy and halogen;

n is 1 or 2; and

m is zero or 1;

or a pharmaceutically acceptable salt, solvate or ester thereof;

provided that 2-methyl-1-piperazinecarboxylic acid (4-nitrophenyl)methyl ester, ~~and~~ 1-piperazinecarboxylic acid (4-(trifluoromethyl)phenyl)methyl ester and piperazine-1-carboxylic acid 2-chloro-benzyl ester hydrochloride are excluded.

2. (Currently Amended) A compound of formula I according to claim 1, wherein

A^2 is ~~unsubstituted aryl, unsubstituted heteroaryl,~~ unsubstituted cycloalkyl or ~~aryl, heteroaryl,~~ cycloalkyl ~~each~~ substituted with at least one substituent independently selected from the group consisting of halogen, alkyl, cycloalkyl, aryl, aralkyl, alkoxy, aralkoxy, aryloxy, hydroxy, cyano, nitro, amino, alkoxycarbonyl, cycloalkoxycarbonyl, aryloxycarbonyl, aralkoxycarbonyl, heteroaryloxycarbonyl and carbamoyl, ~~or~~

or aryl substituted with at least one substituent selected from the group consisting of halogen, alkyl, cycloalkyl, aryl, aralkyl, alkoxy, aralkoxy, aryloxy, hydroxy, cyano, amino, alkoxycarbonyl, cycloalkoxycarbonyl, aryloxycarbonyl, aralkoxycarbonyl, heteroaryloxycarbonyl and carbamoyl,

wherein the substituents of the substituted cycloalkyl and substituted aryl which are said alkyl, said cycloalkyl, said aryl, said aralkyl, said alkoxy, said aralkoxy, said aryloxy, said alkoxycarbonyl, said cycloalkoxycarbonyl, said aryloxycarbonyl, said aralkoxycarbonyl and said heteroaryloxycarbonyl are optionally substituted with ~~between~~from one ~~and~~to three substituents independently selected from the group consisting of alkyl, alkoxy, halogen and nitro,

or two substituents of aryl~~, heteroaryl~~ or cycloalkyl which are optionally substituted with at least one substituent independently selected from the group consisting of alkyl, alkoxy and halogen form together with the carbon atoms to which they are attached an unsubstituted 5- to 7-membered carbocyclic ring or a 5- to 7-membered ring substituted with alkyl, alkoxy or halogen; and

m is zero.

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3. (Original) A compound according to claim 1, wherein R^3 and R^4 are independently selected from hydrogen or alkyl.

4. (Original) A compound according to claim 3, wherein R^3 and R^4 are hydrogen.

5. (Original) A compound according to claim 3, wherein R^3 and R^4 are methyl.

6. (Original) A compound according to claim 3, wherein one of R^3 and R^4 is methyl or ethyl and the other of R^3 and R^4 is hydrogen.

7. (Original) A compound according to of claim 1, wherein A^1 is oxygen.

8. (Original) A compound according to of claim 1, wherein A^1 is sulfur.

9. (Original) A compound according to claim 1, wherein R^1 and R^2 are independently selected from the group consisting of hydrogen, alkyl and aryl.

10. (Currently Amended) A compound according to claim 1, wherein A^2 is ~~unsubstituted phenyl or~~ phenyl substituted with ~~between~~from one ~~and~~to four substituents independently selected from the group consisting of halogen, alkoxy, carbamoyloxy, heteroarylalkoxy, alkenyloxy, alkynyloxy and cycloalkylalkoxy, or

wherein said alkoxy, said heteroarylalkoxy ~~or~~and said alkenyloxy are optionally substituted with between one and three substituents independently selected from alkyl ~~or~~and halogen.

11. (Currently Amended) A compound according to claim 1, wherein A^2 is ~~unsubstituted phenyl or~~ phenyl substituted with ~~between~~from one ~~and~~to three substituents independently selected from the group consisting of fluoro, chloro, difluoromethoxy, propoxy, 3,5-dimethyl-isoxazol-4-ylmethoxy, 2-propenyloxy, 5-pentyloxy, cyclopropylmethoxy, 2-propynyloxy and NH(R')-C(O)-O-, wherein R' is selected from the group consisting of isopropyl, benzyl and tert.-butyl.

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12. (Original) A compound according to claim 1, wherein n is 1.

13. (Original) A compound according to claim 12, wherein m is zero.

14. (Currently Amended) A compound of formula I wherein the compound is selected from the group consisting of:

S-4-[(2-propylamino)carbonyl]oxybenzyl piperazine-1-thiocarboxylate;
S-4-[(benzylamino)carbonyl]oxybenzyl piperazine-1-thiocarboxylate;
S-4-[(tert-butylamino)carbonyl]oxybenzyl piperazine-1-thiocarboxylate;
2,6-difluoro-4-difluoromethoxybenzyl cis-2,6-dimethylpiperazine-1-carboxylate;
(R)-4-difluoromethoxybenzyl 2-ethylpiperazine-1-carboxylate;
(R)-2,6-difluoro-4-propoxybenzyl 2-methylpiperazine-1-carboxylate;
~~cis-2,6-dimethyl-piperazine-1-carboxylic acid 4-(3,5-dimethyl-isoxazol-4-ylmethoxy)-2,6-difluoro-benzyl ester;~~
2-fluoro-5-(2-propenyl)oxybenzyl cis-2,6-dimethylpiperazine-1-carboxylate;
(R)-2-fluoro-5-pentyloxybenzyl 2-methylpiperazine-1-carboxylate;
5-(cyclopropylmethyl)oxy-2-fluorobenzyl cis-2,6-dimethylpiperazine-1-carboxylate;

(R)-2-ethyl-piperazine-1-carboxylic acid 4-cyclopropylmethoxy-2,6-difluoro-benzyl ester;
(R)-2-ethyl-piperazine-1-carboxylic acid 2,6-difluoro-4-propoxy-benzyl ester;
(R)-2-ethyl-piperazine-1-carboxylic acid 4-allyloxy-2,6-difluoro-benzyl ester;
(R)-2-ethyl-piperazine-1-carboxylic acid 2,6-difluoro-4-prop-2-ynyloxy-benzyl ester;

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(R)-2-ethyl-piperazine-1-carboxylic acid 4-cyclopropylmethoxy-2-chloro-6-fluoro-benzyl ester;
(R)-2-ethyl-piperazine-1-carboxylic acid 2-chloro-6-fluoro-4-propoxy-benzyl ester;
(R)-2-ethyl-piperazine-1-carboxylic acid 4-allyloxy-2-chloro-6-fluoro-benzyl ester; and
(R)-2-ethyl-piperazine-1-carboxylic acid 2-chloro-6-fluoro-4-prop-2-ynyloxy-benzyl ester.

15. (Original) A compound of formula I wherein the compound is S-4-[(2-propylamino)carbonyl]oxybenzyl piperazine-1-thiocarboxylate.

16. (Original) A compound of formula I wherein the compound is S-4-[(benzylamino)carbonyl]oxybenzyl piperazine-1-thiocarboxylate.

17. (Original) A compound of formula I wherein the compound is S-4-[(tert-butylamino)carbonyl]oxybenzyl piperazine-1-thiocarboxylate.

18. (Original) A compound of formula I wherein the compound is 2,6-difluoro-4-difluoromethoxybenzyl cis-2,6-dimethylpiperazine-1-carboxylate.

19. (Original) A compound of formula I wherein the compound is (R)-4-difluoromethoxybenzyl 2-ethylpiperazine-1-carboxylate.

20. (Original) A compound of formula I wherein the compound is (R)-2,6-difluoro-4-propoxybenzyl 2-methylpiperazine-1-carboxylate.

21. (Original) A compound of formula I wherein the compound is cis-2,6-dimethyl-piperazine-1-carboxylic acid 4-(3,5-dimethyl-isoxazol-4-ylmethoxy)-2,6-difluoro-benzyl ester.

22. (Original) A compound of formula I wherein the compound is 2-fluoro-5-(2-propenyl)oxybenzyl cis-2,6-dimethylpiperazine-1-carboxylate.

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23. (Original) A compound of formula I wherein the compound is (R)-2-fluoro-5-pentyloxybenzyl 2-methylpiperazine-1-carboxylate.

24. (Original) A compound of formula I wherein the compound is 5-(cyclopropylmethyl)oxy-2-fluorobenzyl cis-2,6-dimethylpiperazine-1-carboxylate.

25. (Original) A compound of formula I wherein the compound is (R)-2-ethyl-piperazine-1-carboxylic acid 4-cyclopropylmethoxy-2,6-difluoro-benzyl ester.

26. (Original) A compound of formula I wherein the compound is (R)-2-ethyl-piperazine-1-carboxylic acid 2,6-difluoro-4-propoxy-benzyl ester.

27. (Original) A compound of formula I wherein the compound is (R)-2-ethyl-piperazine-1-carboxylic acid 4-allyloxy-2,6-difluoro-benzyl ester.

28. (Original) A compound of formula I wherein the compound is (R)-2-ethyl-piperazine-1-carboxylic acid 2,6-difluoro-4-prop-2-ynyloxy-benzyl ester.

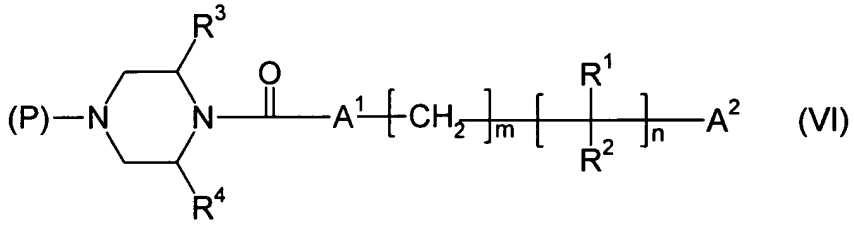
29. (Original) A compound of formula I wherein the compound is (R)-2-ethyl-piperazine-1-carboxylic acid 4-cyclopropylmethoxy-2-chloro-6-fluoro-benzyl ester.

30. (Original) A compound of formula I wherein the compound is (R)-2-ethyl-piperazine-1-carboxylic acid 2-chloro-6-fluoro-4-propoxy-benzyl ester.

31. (Original) A compound of formula I wherein the compound is (R)-2-ethyl-piperazine-1-carboxylic acid 4-allyloxy-2-chloro-6-fluoro-benzyl ester.

32. (Original) A compound of formula I wherein the compound is (R)-2-ethyl-piperazine-1-carboxylic acid 2-chloro-6-fluoro-4-prop-2-ynyloxy-benzyl ester.

33. (Original) A process for the preparation of a compound comprising deprotecting a compound of formula



(VI)

wherein R^1 to R^4, A^1, A^2, m and n are defined as in claim 1 and (P) is a nitrogen protecting group.

34. (Cancelled)

35. (Original) A pharmaceutical composition comprising a therapeutically effective amount of compound of formula I or a pharmaceutically acceptable salt, solvate or ester thereof and a therapeutically inert carrier.

36. (Withdrawn) The pharmaceutical composition of claim 35 further comprising a therapeutically effective amount of a lipase inhibitor.

37. (Withdrawn) The pharmaceutical composition of claim 36 wherein said lipase inhibitor is orlistat.

38. (Original) A method of treating obesity comprising administering a therapeutically effective amount of a compound of formula I or a pharmaceutically acceptable salt, solvate or ester thereof to a patient in need of such treatment.

39. (Original) The method of claim 38 further comprising the administration of a therapeutically effective amount of a lipase inhibitor to the patient.

40. (Original) The method of treatment of claim 39 wherein said lipase inhibitor is orlistat.

41. (Original) A method of treatment of diabetes mellitus, Type I diabetes, Type II diabetes, diabetes, diabetes secondary to pancreatic disease, diabetes related to steroid use, Type III diabetes, hyperglycaemia, diabetic complication and insulin resistance. diabetes comprising administration of a therapeutically effective amount of the compound of formula I or a pharmaceutically effective salt solvate or ester thereof to a patient in need of such treatment.

42. (Original) A method of treatment of type II diabetes comprises administering a therapeutically effective amount of a compound of formula I or a pharmaceutically acceptable salt, solvate or ester thereof to a patient in need of such treatment.

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43. (Withdrawn) The method of treatment of claim 42, further comprising administration of a therapeutically effective amount of a lipase inhibitor to the patient.

44. (Withdrawn) The method of claim 43 wherein said lipase inhibitor is orlistat.

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